

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: Lehman Brothers Holding Inc.

Case No. 08-13555 (JMP)
Court ID (Court Use Only) _____

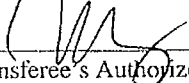
**NOTICE OF PARTIAL TRANSFER OF CLAIMS OTHER THAN FOR SECURITY
PURSUANT TO BANKRUPTCY RULE 3001(E)(2)**

CLAIMS HAVE BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111(a). Pursuant to Bankruptcy Rule 3001(e)(2), Transferee hereby gives notice of the partial transfer, other than for security, of the claims referenced herein.

<u>Name of Transferee:</u> Goldman Sachs Lending Partners LLC	<u>Name of Transferor:</u> Panning Master Fund, LP
Notices to Transferee should be sent to: Goldman Sachs Lending Partners LLC c/o Goldman, Sachs & Co. 30 Hudson Street, 5th Floor Jersey City, NJ 07302 Phone: 212.934.3921, Fax: 646.769.7700 Attn: Michelle Latzoni, Email: gsd.link@gs.com	Court Record Address of the Transferor: (Court use only)
<u>Last Four Digits of Acct.#:</u>	<u>Last Four Digits of Acct.#:</u>
Name and Address where transferee payments should be sent (if different from above):	Name and Current Address of Transferor Panning Master Fund, LP 510 Madison Ave, 24th Floor New York, NY 10022 Attn: Robert Bowers Email: robert@panningcapital.com Tel: 212-916-1896; Fax: 212-916-1861
<u>Transferred Claim Amount:</u> \$50,000,000 portion only of aggregate allowed claim amount	<i>This is a partial transfer of claim.</i>
<u>Court Claim No. (if known):</u> 67346	
<u>Date Claim Filed:</u> February 25, 2011 (amended claim)	

As set forth in the attached Evidence of Transfer of Claim, Transferor has waived to the fullest extent permitted by law any notice or right to receive notice of a hearing under Bankruptcy Rule 3001(e).

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:  Michelle Latzoni Date: 4/22/15
Transferee's Authorized Agent Authorized Signatory

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571.

EXHIBIT B

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the
Southern District of New York ("Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. ("Debtor")
Case No. 08-13555 (JMP)

Claim Number: 67346
Aggregate Claim Amount: \$252,736,357
Dollar Amount Transferred: \$50,000,000

PANNING MASTER FUND LP and its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby acknowledge that it has unconditionally and irrevocably sold, transferred and assigned unto:

GOLDMAN SACHS LENDING PARTNERS LLC
c/o Goldman, Sachs & Co.
30 Hudson Street, 5th Floor
Jersey City, NJ 07302
Phone: 212.934.3921, Fax: 646.769.7700
Attn: Michelle Latzoni, Email: gsd.link@gs.com

its successors and assigns ("Buyer"), an undivided interest, solely to the extent of the Dollar Amount Transferred set forth above, in and to all rights, title and interest in and to the claim of Seller, as reflected in Claim Number 67346 set forth above, including all rights of stoppage in transit, replevin and reclamation, against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated April 23, 2015.

By: 

Name: William M. Kelly
Title: Authorized Signatory